

**2001 MICHIGAN  
SBT Miscellaneous Credits**

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer ID No. (FEIN) or TR No.
---------	---------------------------------------------

Read the instructions to be sure you are eligible before you claim any of these credits.

**A. REFUNDABLE CREDITS**

- 1 Enter the **MEGA Employment Tax Credit** from your *Annual Tax Credit Certificate*..... 1 \_\_\_\_\_ .00  
 2 Enter the amount of **WDSB Credit** allowed by the Bureau of Worker's Disability Compensation..... 2 \_\_\_\_\_ .00  
 3 Subtotal. Add lines 1 and 2 ..... 3 \_\_\_\_\_ .00

**THE APPRENTICESHIP CREDIT**

- |                                                                                                                            | A | B | C         |
|----------------------------------------------------------------------------------------------------------------------------|---|---|-----------|
| 4 Enter all payroll and wages paid to each apprentice. Include the value of fringes and other payroll expenses paid..... 4 |   |   |           |
| 5 Multiply line 4 by 50% ..... 5                                                                                           |   |   |           |
| 6 Enter all educational costs paid for each apprentice during the tax year ..... 6                                         |   |   |           |
| 7 Add lines 5 and 6..... 7                                                                                                 |   |   |           |
| 8 Enter the smaller of line 7 or \$2,000..... 8                                                                            |   |   |           |
| 9 <b>Apprenticeship Credit.</b> Add line 8 across..... 9                                                                   |   |   | _____ .00 |
- 10 **TOTAL REFUNDABLE CREDITS**  
 Add lines 3 and 9. Enter here and on your C-8000, line 53 or C-8044, line 20..... 10 \_\_\_\_\_ .00

**B. NONREFUNDABLE CREDITS**

- 11 Enter the amount from your C-8000, line 45..... 11 \_\_\_\_\_ .00  
 12 Enter the amount of your Unincorporated Credit from C-8000, line 46..... 12 \_\_\_\_\_ .00  
 13 **Tax After Unincorporated Credit.** Subtract line 12 from line 11..... 13 \_\_\_\_\_ .00

**THE ENTERPRISE ZONE CREDIT.** This credit is available only to certified firms located in Benton Harbor.

If you are not claiming this credit, carry the amount from line 13 to line 27.

Street Address of Property or Parcel No.: \_\_\_\_\_

- 14 Enter the average value of property located within the zone ..... 14 \_\_\_\_\_ .00  
 15 Multiply rentals within the zone by 8 and enter the result ..... 15 \_\_\_\_\_ .00  
 16 Total property value within the zone. Add lines 14 and 15..... 16 \_\_\_\_\_ .00  
 17 Enter the average value of all Michigan property..... 17 \_\_\_\_\_ .00  
 18 Multiply Michigan rentals by 8 and enter the result ..... 18 \_\_\_\_\_ .00  
 19 Add lines 17 and 18 ..... 19 \_\_\_\_\_ .00  
 20 Divide line 16 by line 19..... 20 \_\_\_\_\_ %  
 21 Enter the total payroll within the zone ..... 21 \_\_\_\_\_ .00  
 22 Enter the total Michigan payroll..... 22 \_\_\_\_\_ .00  
 23 Divide line 21 by line 22 ..... 23 \_\_\_\_\_ %  
 24 Add lines 20 and 23..... 24 \_\_\_\_\_ %  
 25 Divide line 24 by 2. If you have only one factor, enter the amount from line 24 ..... 25 \_\_\_\_\_ %  
 26 **Enterprise Zone Credit.** Multiply line 13 by line 25..... 26 \_\_\_\_\_ .00  
 27 **Tax After Enterprise Zone Credit.** Subtract line 26 from line 13.  
 If this amount is less than zero, enter zero..... 27 \_\_\_\_\_ .00

**THE MEGA BUSINESS ACTIVITY CREDIT.** If you are not claiming this credit, carry the amount from line 27 to line 34.

- 28 Enter the MEGA Business Activity Credit from your *Annual Tax Credit Certificate* ..... 28 \_\_\_\_\_ .00  
 29 Enter any unused credit from the previous years ..... 29 \_\_\_\_\_ .00  
 30 Total Available Credit. Add lines 28 and 29 ..... 30 \_\_\_\_\_ .00  
 31 **MEGA Business Activity Credit.** Enter the amount from line 27 or line 30, whichever is smaller ..... 31 \_\_\_\_\_ .00  
 32 **Tax After MEGA Business Activity Credit.** Subtract line 31 from line 27.  
 If this amount is less than zero, enter zero..... 32 \_\_\_\_\_ .00  
 33 Credit Forward. If line 30 is greater than line 27, enter the difference ..... 33 \_\_\_\_\_ .00



**THE RENAISSANCE ZONE CREDIT.** If you are not claiming this credit, carry the amount from line 36 to line 50.

Street Address of Property or Parcel No.:

THE MICHIGAN HISTORIC PRESERVATION CREDIT. If you are not claiming this credit, carry the amount from line 50 to line 53.

THE LOW-GRADE HEMATITE PELLET CREDIT. If you are not claiming this credit, carry the amount from line 53 to line 57.

**THE BROWNFIELD CREDIT.** If you are not claiming either the old or new brownfield credit, go to line 71.

THE "OLD" BROWNFIELD CREDIT. If you have no previous years unused credit, carry the amount from line 60 to line 63.

Street Address of Property or Parcel No.:

THE "NEW" BROWNFIELD CREDIT. If you are not claiming this credit, go to line 71.

**TOTAL NONREFUNDABLE CREDITS**

71 Add lines 26, 31, 49, 52, 56, 62 and 68. Enter here and on your C-8000, line 47 ..... 71 ..... .00